

**AUDITOR-CONTROLLER - AUDIT DIVISION
FISCAL YEAR 2014-15 AUDIT PLAN
SORTED BY DEPARTMENT**

AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE
AB109 Trust Fund (Manual Billed)		
1	Fund Expenditures Reviews	CEO
Agricultural Commissioner (NCC-General Fund)		
2	Departmental Request, Technical Assistance	Department
3	Continuous Controls Monitoring Remediation	A-C Miscellaneous
4	Cash Controls	Auditor-Controller
Alternate Public Defender (NCC-General Fund)		
5	Audit Plan and Risk Assessment	Audit Standards
6	Payroll and Personnel Review	Board
7	Continuous Controls Monitoring Remediation	A-C Miscellaneous
Animal Care and Control (NCC-General Fund)		
8	Revenue and Collections Audit	Auditor-Controller
9	Departmental Request, Technical Assistance	Department
10	Continuous Controls Monitoring Remediation	A-C Miscellaneous
Assessor/Audit Committee Order (Board PFU)		
11	Assessor Management Review Follow-Up	Auditor-Controller
Assessor (NCC-General Fund)		
12	Departmental Request, Technical Assistance	Department
13	Continuous Controls Monitoring Remediation	A-C Miscellaneous
Auditor-Controller (Non-Billed)		
14	A-C Master Agreement Administration	A-C Miscellaneous
15	Optical Archive Assistance	A-C Miscellaneous
16	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
17	ICCP Online Database Project	A-C Miscellaneous
18	County Fiscal Manual Administration and Technical Assistance	A-C Miscellaneous
19	Audit Staff Training	A-C Miscellaneous
Beaches and Harbors (NCC-General Fund)		
20	Beaches and Harbors Revenue Agreements Audits	Department
21	Departmental Request, Technical Assistance	Department
22	Beach Commission Sunset Review	Board
23	Continuous Controls Monitoring Remediation	A-C Miscellaneous
24	Women's Commission Sunset Review	Board
25	Sunset Review, Technical Assistance	A-C Miscellaneous
26	Information Systems Commission Sunset Review	Board

**AUDITOR-CONTROLLER - AUDIT DIVISION
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AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE
27	Local Governmental Services Commission Sunset Review	Board
28	Disabilities Commission Sunset Review	Board
29	Donation Review FY 13-14	Board Policy
30	Foundation Report Monitoring FY 13-14	Board Policy
31	Revolving Fund Review 2013-14	State Code
32	Third Party Liability Review FY 13-14	Board Policy
33	Trust, Accruals and Commitments Review	State Code
Chief Executive Office (Manual Billed)		
34	Utility User Tax Countywide Expenditure Financial Compliance W/O	State Code
Chief Executive Office (NCC-General Fund)		
35	Risk Management	Audit Standards
36	Departmental Request, Technical Assistance	Department
37	Labor Management Advisory Committee Sunset Review	Board
Chief Information Office (NCC-General Fund)		
38	McAfee Vulnerability Manager and Reporting	Audit Standards
39	Continuous Controls Monitoring Remediation	A-C Miscellaneous
Child Support Services (IFT-Subvened)		
40	Audit Recommendations Status	Board Policy
41	Audit Recommendations Status	Board Policy
42	Audit Plan and Risk Assessment	Audit Standards
43	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
44	Departmental Request, Technical Assistance	Department
45	Continuous Controls Monitoring Remediation	A-C Miscellaneous
46	Network Security Audit	Auditor-Controller
Children and Family Services (IFT-Subvened)		
47	eCAPS Payment Interfaces Review	Auditor-Controller
48	Continuous Controls Monitoring Remediation	A-C Miscellaneous
49	Vehicle Damage Follow-up Review	Auditor-Controller
50	Cell Phone Follow-up Review	Auditor-Controller
51	Revolving Fund Follow-up	Auditor-Controller
52	Procurement Follow-up Review	Auditor-Controller
53	Audit Recommendations Status	Board Policy
54	Departmental Request, Technical Assistance	Department
55	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
56	IT and Security Policy Audit	Board Policy
57	Adoptions Assistance Payroll System Payment Interface	Auditor-Controller

**AUDITOR-CONTROLLER - AUDIT DIVISION
FISCAL YEAR 2014-15 AUDIT PLAN
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AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE
Community and Senior Services (IFT-Subvened)		
58	Audit Recommendations Status	Board Policy
59	Departmental Request, Technical Assistance	Department
60	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
61	IT and Security Policy Audit	Board Policy
62	Human Relations Commission Sunset Review	Board
63	Continuous Controls Monitoring Remediation	A-C Miscellaneous
64	Trust Fund Review	State
65	Adult Protections Services Hotline Review	Auditor-Controller
66	eCAPS Data Analysis and Reporting	A-C Miscellaneous
Community Development Commission (Manual Billed)		
67	Departmental Request, Technical Assistance	Department
Coroner/Medical Examiner (NCC-General Fund)		
68	Departmental Request, Technical Assistance	Department
69	Continuous Controls Monitoring Remediation	A-C Miscellaneous
County Counsel (IFT-General Fund)		
70	Audit Recommendations Status	Board Policy
71	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
72	Departmental Request, Technical Assistance	Department
73	Continuous Controls Monitoring Remediation	A-C Miscellaneous
74	Trust Review	State Code
District Attorney (NCC-General Fund)		
75	Audit Recommendations Status	Board Policy
76	Audit Plan and Risk Assessment	Audit Standards
77	Departmental Request, Technical Assistance	Department
78	Procurement Review	Board
79	Inventory and Fixed Assets Review	Board
Fire Department (Revenue)		
80	Audit Recommendations Status	Board Policy
81	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
82	Departmental Request, Technical Assistance	Department
83	Continuous Controls Monitoring Remediation	A-C Miscellaneous
84	Trust, Accruals and Commitments	State
Health Services (IFT-Subvened)		
85	DHS Asset Valuation Services and Annual Reports Special Study	Federal Requirement
86	IT Risk Assessment	Audit Standards

**AUDITOR-CONTROLLER - AUDIT DIVISION
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AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE
87	Audit Recommendations Status	Board Policy
88	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
89	Departmental Request, Technical Assistance	Department
90	eCAPS Assistance	A-C Miscellaneous
91	Harbor/UCLA IT and Security Policy Audit	Board Policy
92	Harbor/UCLA Tripartite Agreement Review	Auditor-Controller
93	GHX Requisition System Review/eCAPS Procurement Review	Auditor-Controller
94	Continuous Controls Monitoring Remediation	A-C Miscellaneous
95	High Desert Payroll Follow-up	Auditor-Controller
96	Trust, Accruals and Commitments Follow-Up Review	Auditor-Controller
97	LAC+USC Assets Control (Medical Supply)	Department
Human Resources (IFT-Subvened)		
98	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
99	Continuous Controls Monitoring Remediation	A-C Miscellaneous
Internal Services (IFT-General Fund)		
100	Proposition A Cost Analyses	Board Policy
101	Audit Recommendations Status	Board Policy
102	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
103	Departmental Request, Technical Assistance	Department
104	Expense Management System - Telecom Services Management	Auditor-Controller
105	Continuous Controls Monitoring Remediation	A-C Miscellaneous
Mental Health (IFT-Subvened)		
106	eCAPS Data Analysis and Reporting	A-C Miscellaneous
107	Audit Recommendations Status	Board Policy
108	Audit Plan and Risk Assessment	Audit Standards
109	Continuous Controls Monitoring Remediation	A-C Miscellaneous
110	Departmental Request, Technical Assistance	Department
111	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
112	Procurement Review (Non-Pharmacy)	Board
113	Revenue Recognition Review	Auditor-Controller
114	Payroll and Personnel Follow-Up	Auditor-Controller
115	Contracting Review	Auditor-Controller
Mutiple Departments GF (NCC-General Fund)		
116	Countywide State Grants Financial/Compliance Audits	State
117	Audit Recommendations Status	Board Policy
118	ICCP Monitoring, Follow-Up and Technical Assistance	County Code

**AUDITOR-CONTROLLER - AUDIT DIVISION
FISCAL YEAR 2014-15 AUDIT PLAN
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AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE
Office of Recovery (IFT-General Fund)		
119	State Homeland Security Grant Assistance	Department
Parks and Recreation (NCC-General Fund)		
120	Parks and Recreation Commission Sunset Review	Board
121	Concessionaire Revenue Agreement Compliance Audits	Department
122	Departmental Request, Technical Assistance	Department
123	Payroll and Personnel Review	Board
124	Continuous Controls Monitoring Remediation	A-C Miscellaneous
125	Assets and Fleet Management Review	Auditor-Controller
126	Accounts Receivable Cash Controls	Auditor-Controller
Probation (NCC-General Fund)		
127	IT Risk Assessment	Audit Standards
128	Departmental Request, Technical Assistance	Department
129	Contracting Review	Auditor-Controller
130	Work Order Coordination - Trust Fund and Cash Review	State
131	IT and Security Policy Audit	Board Policy
132	Continuous Controls Monitoring Remediation	A-C Miscellaneous
133	Procurement Follow-up Review	Auditor-Controller
Public Defender (NCC-General Fund)		
134	Audit Recommendations Status	Board Policy
135	Audit Plan and Risk Assessment	Audit Standards
136	Departmental Request, Technical Assistance	Department
Public Health Programs (IFT-Subvened)		
137	Commission on Alcohol/Other Drugs Sunset Review	Board
138	IT Risk Assessment	Audit Standards
139	Audit Recommendations Status	Board Policy
140	Departmental Request, Technical Assistance	Department
141	Substance Abuse Prevention and Control Program Audit	State
142	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
143	IT and Security Policy Audit	Board Policy
144	IT and Security Policy Audit	Board Policy
145	Public Health Commission Sunset Review	Board
146	Continuous Controls Monitoring Remediation	A-C Miscellaneous
147	Fiscal Follow-Up Review	Auditor-Controller
Public Library (Revenue)		
148	Audit Recommendations Status	Board Policy
149	ICCP Monitoring, Follow-Up and Technical Assistance	County Code

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AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE
150	Payroll and Personnel Review	Board
151	Departmental Request, Technical Assistance	Department
152	Continuous Controls Monitoring Remediation	A-C Miscellaneous
Public Social Services (IFT-Subvened)		
153	Public Social Services Commission Sunset Review	Board
154	Audit Recommendations Status	Board Policy
155	Audit Plan and Risk Assessment	Audit Standards
156	Continuous Controls Monitoring Remediation	A-C Miscellaneous
157	Departmental Request, Technical Assistance	Department
158	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
159	Internal Security Task Force Meetings	Department
160	WO #8-05 DPSS Mandated Programs F/C Audit	Department
161	Payroll and Personnel Follow-Up	Auditor-Controller
162	Workers' Compensation Review	Auditor-Controller
163	Transportation Assistance Payments and Controls	Auditor-Controller
Public Works (Revenue)		
164	Audit Recommendations Status	Board Policy
165	Departmental Request, Technical Assistance	Department
166	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
167	Payroll and Personnel Review	Board
168	Continuous Controls Monitoring Remediation	A-C Miscellaneous
169	Voyager Card Review	Auditor-Controller
170	Revolving Fund Review	Auditor-Controller
171	Fleet Review	Auditor-Controller
Public Works Flood Control District (Revenue)		
172	Flood Control District Audit	State Code
Public Works/Audit Committee Order (Board PFU)		
173	Cell Phone Use and Policy Compliance Audit	Board
Regional Planning (NCC-General Fund)		
174	Departmental Request, Technical Assistance	Department
175	Continuous Controls Monitoring Remediation	A-C Miscellaneous
Registrar-Recorder (NCC-General Fund)		
176	Audit Plan and Risk Assessment	Audit Standards
177	Departmental Request, Technical Assistance	Department
178	Inventory and Portable Equipment Review	Board

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AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE
RPOSD-Contract Monitoring Asst (Revenue)		
179	RPOSD Proposition A Grants Compliance Audits	Department
180	Departmental Request, Technical Assistance (RPOSD)	Department
Sheriff (Manual Billed)		
181	Sheriff's Unincorporated Patrol Monitoring Review	Board
Sheriff (NCC-General Fund)		
182	IT Risk Assessment	Audit Standards
183	Audit Recommendations Status	Board Policy
184	Audit Plan and Risk Assessment	Audit Standards
185	Contract City Billing Rates Review	Auditor-Controller
186	Departmental Request, Technical Assistance	Department
187	Garnishment System Follow-Up	Auditor-Controller
188	Travel and Training	Auditor-Controller
Sheriff Inmate Welfare Fund (Revenue)		
189	Inmate Welfare Fund Audit	Department
Sheriff-BOS/Audit Committee Order (Board PFU)		
190	Sheriff's Warehouse and Equipment Follow-up	Auditor-Controller
191	Sworn vs. Non-Sworn Evaluation Review	Board
192	PFU Program Funding Use Review	Board
Special Funds/Special Districts (Manual Billed)		
193	Special District Audits - Government Code 26909	State Code
Treasurer and Tax Collector - Interest (Revenue)		
194	County Treasury Annual Audit and Quarterly Reviews	State Code
195	County Treasury Cash Counts	State Code
196	Continuous Controls Monitoring Remediation	A-C Miscellaneous
Treasurer and Tax Collector (NCC-General Fund)		
197	WO #7-97B TTC Redemption F/C Audit	Department
Unallocated (Board PFU)		
198	Board Requests and Special Investigations	Board
County-wide (Non-Billed)		
199	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
200	Countywide Contracting Class	A-C Miscellaneous

**AUDITOR-CONTROLLER - AUDIT DIVISION
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SORTED BY TYPE**

DEPARTMENT		AUDIT DESCRIPTION	REGULATORY OR REQUESTING SOURCE FOR THE AUDIT (1)
<u>Board Assignments</u>			
1	BOS	Donation Review FY 13-14	Board Policy
2	BOS	Foundation Report Monitoring FY 13-14	Board Policy
3	BOS	Revolving Fund Review 2013-14	State Code
4	BOS	Third Party Liability Review FY 13-14	Board
5	Assessor	Assessor Management Review Follow-Up	Auditor-Controller
6	Sheriff's	Sworn vs. Non-Sworn Evaluation Review	Board
7	Sheriff's	PFU Program Funding Use Review	Board
8	AB109 Fund	Fund Expenditures Reviews	CEO
9	Spcl Funds/I Dists.	Special District Audits - Government Code 26909	State Code
10	Sheriff's	Sheriff's Unincorporated Patrol Monitoring Review	Board
11	Countywide	Board Requests and Special Investigations	Board
<u>Cash Reviews</u>			
12	DCFS	Revolving Fund Follow-up	Auditor-Controller
13	Ag Comm/Wts M	Cash Controls	Auditor-Controller
14	Parks & Rec	Accounts Receivable Cash Controls	Auditor-Controller
15	DPW	Revolving Fund Review	Auditor-Controller
16	TTC	County Treasury Cash Counts	State Code
<u>Cell Phone Reviews</u>			
17	DCFS	Cell Phone Follow-up Review	Board
18	DPW	Cell Phone Use and Policy Compliance Audit	Board
<u>Contract Reviews</u>			
19	DMH	Contracting Review	Auditor-Controller
20	Probation	Contracting Review	Auditor-Controller
<u>Fiscal Reviews</u>			
21	DMH	Revenue Recognition Review	Auditor-Controller
22	Public Health	Fiscal Follow-Up Review	Auditor-Controller
23	Animal Care	Revenue and Collections Audit	Auditor-Controller
<u>Internal Control Certification Program</u>			
24	Countywide	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
25	Auditor-Controller	ICCP Online Database Project	A-C Miscellaneous
<u>Information Technology Audits</u>			
26	Child Support	Network Security Audit	Auditor-Controller
27	DCFS	eCAPS Payment Interfaces Review	Auditor-Controller
28	DCFS	IT and Security Policy Audit	Board Policy
29	DCFS	Adoptions Assistance Payroll System Payment Interface	Auditor-Controller
30	Comm & Senior	IT and Security Policy Audit	Board Policy
31	Comm & Senior	eCAPS Data Analysis and Reporting	A-C Miscellaneous

(1) Source = regulation, policy, professional standard or department request that establishes the basis upon which the audit is to be initiated.

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FISCAL YEAR 2014-15 AUDIT PLAN
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DEPARTMENT		AUDIT DESCRIPTION	REGULATORY OR REQUESTING SOURCE FOR THE AUDIT (1)
32	Countywide	IT Risk Assessment	Audit Standards
33	DHS	Harbor/UCLA IT and Security Policy Audit	Board Policy
34	ISD	Expense Management System - Telecom Svcs Mgmt	Auditor-Controller
35	DMH	eCAPS Data Analysis and Reporting	A-C Miscellaneous
36	Public Health	IT and Security Policy Audit	Board Policy
37	Public Health	IT and Security Policy Audit	Board Policy
38	Probation	IT and Security Policy Audit	Board Policy
39	Sheriff's	Garnishment System Follow-Up	Auditor-Controller
<u>Master Agreements</u>			
40	DHS	DHS Asset Valuation Services and Annual Reports Special Study	Federal Requirement
41	DPSS	WO #8-05 DPSS Mandated Programs F/C Audit	Department
42	B&H	Beaches and Harbors Revenue Agreements Audits	Department
43	Countywide	Countywide State Grants Financial/Compliance Audits	State Code
44	Probation	Work Order Coordination - Trust Fund and Cash Review	State Code
45	Parks & Rec	Concessionaire Revenue Agreement Compliance Audits	Department
46	TTC	WO #7-97B TTC Redemption F/C Audit	Department
47	Parks & Rec	RPOSD Proposition A Grants Compliance Audits	Department
48	DPW	Flood Control District Audit	State Code
49	Sheriff's	Inmate Welfare Fund Audit	Department
50	TTC	County Treasury Annual Audit and Quarterly Reviews	State Code
51	CEO	Utility User Tax Ctywide Expenditure Fin'l Compliance WO	Board
52	Auditor-Controller	A-C Master Agreement Administration	A-C Miscellaneous
<u>Overhead</u>			
53	Countywide	Continuous Controls Monitoring Remediation	A-C Miscellaneous
54	Countywide	Audit Plan and Risk Assessment	Audit Standards
55	Office of Recovery	State Homeland Security Grant Assistance	Department
56	DPSS	Internal Security Task Force Meetings	Department
57	Auditor-Controller	Optical Archive Assistance	A-C Miscellaneous
58	Countywide	County Fiscal Manual Administration & Tech Assistance	A-C Miscellaneous
59	Auditor-Controller	Audit Staff Training	A-C Miscellaneous
60	Countywide	Countywide Contracting Class	A-C Miscellaneous
<u>Operational Audits</u>			
61	DCFS	Vehicle Damage Follow-up Review	Auditor-Controller
62	Comm & Senior	Adult Protection Services Hotline Review	Auditor-Controller
63	DHS	Harbor/UCLA Tripartite Agreement Review	Auditor-Controller
64	DHS	LAC+USC Assets Control (Medical Supply)	Department
65	Public Health	Substance Abuse Prevention and Control Program Audit	State Code
66	DPSS	Workers' Compensation Review	Auditor-Controller
67	DPSS	Transportation Assistance Payments and Controls	Auditor-Controller
68	CEO	Risk Management	Audit Standards
69	District Attorney	Inventory and Fixed Assets Review	Board

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FISCAL YEAR 2014-15 AUDIT PLAN
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DEPARTMENT		AUDIT DESCRIPTION	REGULATORY OR REQUESTING SOURCE FOR THE AUDIT (1)
70	Parks & Rec	Assets and Fleet Management Review	Auditor-Controller
71	Reg-Rec	Inventory and Portable Equipment Review	Board
72	Sheriff's	Contract City Billing Rates Review	Auditor-Controller
73	Sheriff's	Travel and Training	Auditor-Controller
74	DPW	Voyager Card Review	Auditor-Controller
75	DPW	Fleet Review	Auditor-Controller
76	Sheriff's	Sheriff's Warehouse and Equipment Follow-up	Auditor-Controller
<u>Payroll and Personnel Reviews</u>			
77	DHS High Des	Payroll and Personnel Follow-Up	Auditor-Controller
78	DMH	Payroll and Personnel Follow-Up	Auditor-Controller
79	DPSS	Payroll and Personnel Follow-Up	Auditor-Controller
80	APD	Payroll and Personnel Review	Board
81	Parks & Rec	Payroll and Personnel Review	Board
82	Public Library	Payroll and Personnel Review	Board
83	DPW	Payroll and Personnel Review	Board
<u>Procurement Reviews</u>			
84	DCFS	Procurement Follow-up Review	Auditor-Controller
85	DMH	Procurement Review (Non-Pharmacy)	Board
86	District Attorney	Procurement Review	Board
87	Probation	Procurement Follow-up Review	Auditor-Controller
<u>Proposition A Audits</u>			
88	ISD	Proposition A Cost Analyses	Board
<u>Department Requests</u>			
89	DHS	eCAPS Assistance	A-C Miscellaneous
90	DHS	GHX Requisition System Rvw/eCAPS Procurmnt Rvw	Auditor-Controller
91	Countywide	Departmental Request, Technical Assistance	Department
92	CIO	McAfee Vulnerability Manager and Reporting	Audit Standards
<u>Audit Recommendation Status</u>			
93	Countywide	Audit Recommendations Status	Board Policy
<u>Sunset Reviews</u>			
94	Comm & Senior	Human Relations Commission Sunset Review	Board
95	Public Health	Commission on Alcohol/Other Drugs Sunset Review	Board
96	Public Health	Public Health Commission Sunset Review	Board
97	DPSS	Public Social Services Commission Sunset Review	Board
98	CEO	Labor Management Advisory Committee Sunset Review	Board
99	B&H	Beach Commission Sunset Review	Board
100	BOS	Women's Commission Sunset Review	Board
101	BOS	Sunset Review, Technical Assistance	Board

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FISCAL YEAR 2014-15 AUDIT PLAN
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DEPARTMENT		AUDIT DESCRIPTION	REGULATORY OR REQUESTING SOURCE FOR THE AUDIT (1)
102	BOS	Information Systems Commission Sunset Review	Board
103	BOS	Local Governmental Services Commission Sunset Review	Board
104	BOS	Disabilities Commission Sunset Review	Board
105	Parks & Rec	Parks and Recreation Commission Sunset Review	Board
<u>Trust Reviews</u>			
106	County Counsel	Trust Review	State Code
107	Comm & Senior	Trust Fund Review	State Code
108	DHS	Trust, Accruals and Commitments Follow-Up Review	State Code
109	BOS	Trust, Accruals and Commitments Review	State Code
110	Fire Dept.	Trust, Accruals and Commitments	State Code

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**AUDITOR-CONTROLLER - AUDIT DIVISION
FISCAL YEAR 2015-16 AUDIT PLAN
SORTED BY DEPARTMENT**

AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE FOR THE AUDIT
Agricultural Commissioner (NCC General Fund)		
1	Departmental Request, Technical Assistance	Department
2	Cash Controls	Auditor-Controller
Animal Care and Control (NCC General Fund)		
3	Chameleon System Review	Auditor-Controller
4	Departmental Request, Technical Assistance	Department
Assessor (NCC General Fund)		
5	Departmental Request, Technical Assistance	Department
6	Payroll and Personnel Review	Auditor-Controller
7	Assessor IT and Security Follow-up	Audit Standards
Auditor-Controller (Non-Billed)		
8	A-C Master Agreement Administration	A-C Miscellaneous
9	Optical Archive Assistance	A-C Miscellaneous
10	ICCP Monitoring, Follow-up and Technical Assistance	County Code
11	ICCP Online Database Project	A-C Miscellaneous
12	County Fiscal Manual Administration and Technical Assistance	A-C Miscellaneous
13	ICCP/BAP Interface	Auditor-Controller
14	CFM Chapter 8 Update	Auditor-Controller
15	A-C IT Tech Asst	Auditor-Controller
16	Shared Svcs Pay/Pers Review	Auditor-Controller
17	eCAPS Interface Statistics FY 2014-15	Audit Standards
18	Audit Division Annual Report FY 2014-15	Audit Standards
19	eCAPS Financials Audit	Auditor-Controller
20	eHR Audit	Auditor-Controller
21	Training	Auditor-Controller
22	Other Direct Labor Overhead	Auditor-Controller
Beaches and Harbors (NCC General Fund)		
23	Departmental Request, Technical Assistance	Department
24	Revenue Agreements Audits	Department
25	Small Craft Harbor Commission Sunset Review	Board
Board of Supervisors (NCC General Fund)		
26	Sunset Review, Technical Assistance	Board
27	Disabilities Commission Sunset Review	Board
Chief Executive Office (IFT General Fund)		
28	County Lease Agreements	Auditor-Controller
29	Countywide State Grants Audits	State Code

**AUDITOR-CONTROLLER - AUDIT DIVISION
FISCAL YEAR 2015-16 AUDIT PLAN
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AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE FOR THE AUDIT
Chief Executive Office (NCC General Fund)		
30	Risk Management	Audit Standards
31	Real Estate Management Commission Sunset Review	Board
32	Risk Management - Phase 2	Audit Standards
33	County Lease Agreements	Auditor-Controller
Chief Executive Office (Manual Billed)		
34	Utility User Tax Countywide Expenditure Financial Compliance W/O	State Code
Chief Executive Office - Office of Recovery (IFT General Fund)		
35	State Homeland Security Grant Assistance	Department
Chief Information Office (NCC General Fund)		
36	Security Engineering Team	Auditor-Controller
Child Support Services Department (IFT - Subvened)		
37	Audit Recommendations Status	Board Policy
38	Audit Recommendations Status	Board Policy
39	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
40	Departmental Request, Technical Assistance	Department
41	IT and Security Policy Audit	Board Policy
Children & Family Services (IFT - Subvened)		
42	Audit Recommendations Status	Board Policy
43	Departmental Request, Technical Assistance	Department
44	ICCP Monitoring, Follow-up and Technical Assistance	County Code
45	IT and Security Policy Audit	Board Policy
46	Adoptions Assistance Payroll System Payment Interface	Auditor-Controller
47	Cell Phone Follow-up Review	Auditor-Controller
48	Revolving Fund Follow-up	Auditor-Controller
49	eCAPS Payment Interfaces Review	Auditor-Controller
50	Mileage Follow-up Review	Auditor-Controller
51	FC Payment Overpayments	Auditor-Controller
52	CDE Financial Audit	Auditor-Controller
Community Development Commission (Manual Billed)		
53	Departmental Request, Technical Assistance	Department
Community and Senior Services (IFT - Subvened)		
54	Audit Recommendations Status	Board Policy
55	Departmental Request, Technical Assistance	Department
56	ICCP Monitoring, Follow-up and Technical Assistance	County Code
57	IT and Security Policy Audit	Board Policy

**AUDITOR-CONTROLLER - AUDIT DIVISION
FISCAL YEAR 2015-16 AUDIT PLAN
SORTED BY DEPARTMENT**

AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE FOR THE AUDIT
58	Human Relations Commission Sunset Review	Board
59	Adult Protections Services Hotline Review	Auditor-Controller
60	eCAPS Data Analysis and Reporting	A-C Miscellaneous
61	Mileage, Travel, Cell Phone and Incidental Expense Review	Auditor-Controller
62	Cost Pool Allocation Review	Auditor-Controller
63	Procurement Follow-up Review	Auditor-Controller
64	Food Service Contract Follow-up review	Auditor-Controller
65	Contracting Review	Auditor-Controller
Coroner/Medical Examiner (NCC General Fund)		
66	Departmental Request, Technical Assistance	Department
County Counsel (IFT General Fund)		
67	Audit Recommendations Status	Board Policy
68	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
69	Trust Review	State Code
District Attorney (NCC General Fund)		
70	Audit Recommendations Status	Board Policy
71	Departmental Request, Technical Assistance	Department
72	Pay/Pers Follow-up	Auditor-Controller
73	Travel, Training, and Mileage	Auditor-Controller
Fire Department (Revenue)		
74	Audit Recommendations Status	Board Policy
75	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
76	Trust, Accruals and Commitments	State Code
77	Fire Procurement Follow-Up Review	Department
Health Services (IFT - Subvended)		
78	Audit Recommendations Status	Board Policy
79	ICCP Monitoring, Follow-up and Technical Assistance	County Code
80	Harbor/UCLA IT and Security Policy Audit	Board Policy
81	GHX Requisition System Review/eCAPS Procurement Review	Auditor-Controller
82	Trust, Accruals and Commitments Follow-up (Multiple Facilities)	Auditor-Controller
83	DHS Asset Valuation Services and Annual Reports Special Study	Federal Requirement
84	Payroll and Personnel Follow-up Review	Auditor-Controller
85	Hospitals and Health Care Delivery Commission Sunset Review	Board
86	High Desert MACC Captial Projects Review	Department
87	eCAPS Data Analysis and Reporting	A-C Miscellaneous
88	Rancho Los Amigos Affinity Follow-up	Audit Standards
89	DHS IT and Security Follow-up	Audit Standards

**AUDITOR-CONTROLLER - AUDIT DIVISION
FISCAL YEAR 2015-16 AUDIT PLAN
SORTED BY DEPARTMENT**

AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE FOR THE AUDIT
Human Resources (IFT - Subvened)		
90	ICCP Monitoring, Follow-up and Technical Assistance	County Code
91	Fiscal Review - Phase II	Auditor-Controller
Internal Services (IFT General Fund)		
92	Audit Recommendations Status	Board Policy
93	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
94	Contracting Review	Auditor-Controller
95	Procurement Review	Board
96	Prop A Cost Analyses	Department
97	Departmental Request, Technical Assistance	Department
Mental Health (IFT - Subvened)		
98	eCAPS Data Analysis and Reporting	A-C Miscellaneous
99	Audit Recommendations Status	Board Policy
100	Audit Plan and Risk Assessment	Audit Standards
101	Departmental Request, Technical Assistance	Department
102	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
103	Procurement Review (Non-Pharmacy)	Board
104	Revenue Recognition Review	Auditor-Controller
105	Payroll and Personnel Review	Auditor-Controller
106	Contracting Review	Auditor-Controller
107	IT and Security Policy Audit	Board Policy
Mutiple Departments GF (NCC General Fund)		
108	Countywide State Grants Audits	State Code
109	Audit Recommendations Status	Board Policy
110	ICCP Monitoring, Follow-up and Technical Assistance	County Code
111	Foundation Report Monitoring FY 2014-15	Board Policy
112	Third Party Liability Letters FY 2014-15	Board Policy
113	Donation Review FY 2014-15	Board Policy
114	IT Governance Audit	Audit Standards
115	IT Risk Assessment	Audit Standards
116	Revolving Fund Review 2014-15	State Code
Parks and Recreation (NCC General Fund)		
117	Concessionaire Revenue Agreement Compliance Audits	Department
118	Departmental Request, Technical Assistance	Department
119	Payroll and Personnel Review	Board
120	Assets and Fleet Management Review	Auditor-Controller
121	Accounts Receivable Cash Controls	Auditor-Controller
122	Contract Monitoring	Auditor-Controller

**AUDITOR-CONTROLLER - AUDIT DIVISION
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AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE FOR THE AUDIT
Probation (NCC General Fund)		
123	Departmental Request, Technical Assistance	Department
124	Procurement Follow-up Review	Auditor-Controller
125	Payroll and Personnel Follow-up Review	Auditor-Controller
126	Workers' Compensation Review	Auditor-Controller
127	Adult Probation Services System Audit	Auditor-Controller
Public Defender (NCC General Fund)		
128	Audit Recommendations Status	Board Policy
129	Departmental Request, Technical Assistance	Department
130	Warehouse and Inventory Review	Auditor-Controller
Public Health Programs (IFT - Subvened)		
131	Audit Recommendations Status	Board Policy
132	Substance Abuse Prevention and Control Program Audit	State Code
133	ICCP Monitoring, Follow-up and Technical Assistance	County Code
134	Payroll/Personnel Review	Auditor-Controller
135	Procurement Review	Auditor-Controller
136	Commission on Alcohol and Other Drugs Sunset Review	Board
137	DPH IT Risk Assessment	Audit Standards
138	DPH IT and Security Follow-up	Audit Standards
139	DPH Grants Unit Operations Follow-up Review	Department
Public Library (Revenue)		
140	Audit Recommendations Status	Board Policy
141	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
142	Departmental Request, Technical Assistance	Department
143	Procurement Review	Auditor-Controller
Public Social Services (IFT - Subvened)		
144	Audit Recommendations Status	Board Policy
145	Audit Plan and Risk Assessment	Audit Standards
146	Departmental Request, Technical Assistance	Department
147	ICCP Monitoring, Follow-up and Technical Assistance	County Code
148	Internal Security Task Force Meetings	Department
149	Mandated Programs Audit	Department
150	Workers' Compensation Review	Auditor-Controller
151	Transportation Assistance Payments and Controls	Auditor-Controller
152	Payroll and Personnel Review	Auditor-Controller
153	EBT Review Phase 2	Auditor-Controller
154	Stage 1 Child Care Payments	Auditor-Controller
155	IHSS Review	Auditor-Controller

**AUDITOR-CONTROLLER - AUDIT DIVISION
FISCAL YEAR 2015-16 AUDIT PLAN
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AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE FOR THE AUDIT
Public Works (Revenue)		
156	Audit Recommendations Status	Board Policy
157	ICCP Monitoring, Follow-Up and Technical Assistance	County Code
158	Contracting Review	Auditor-Controller
159	Payroll & Personnel Review	Board
160	Revenue & Collections Review	Auditor-Controller
161	Prop A Cost Analyses	Department
162	Departmental Request, Technical Assistance	Department
163	DPW IT Risk Assessment	Audit Standards
Public Works-BOS/Audit Committee Order (Board PFU)		
164	Cell Phone Use and Policy Compliance Audit	Board
Public Works Flood Control District (Revenue)		
165	Flood Control District Audit	State Code
Regional Planning (NCC General Fund)		
166	Departmental Request, Technical Assistance	Department
Registrar-Recorder (NCC General Fund)		
167	Departmental Request, Technical Assistance	Department
168	Audit Recommendations Status	Board Policy
RPOSD-Contract Monitoring Asst (Revenue)		
169	Proposition A Grants Compliance Audits	Department
170	Departmental Request, Technical Assistance (RPOSD)	Department
Sheriff (NCC General Fund)		
171	Audit Recommendations Status	Board Policy
172	Contract City Billing Rates Review	Auditor-Controller
173	Departmental Request, Technical Assistance	Department
174	Garnishment System Follow-Up	Auditor-Controller
175	Payroll and Personnel Review	Auditor-Controller
176	Sworn Billing Review	Auditor-Controller
177	Justice Data Interface Controller System Audit	Auditor-Controller
Sheriff Inmate Welfare Fund (Revenue)		
178	Inmate Welfare Fund Audit	Department
Sheriff-BOS/Audit Committee Order (Board PFU)		
179	Sworn vs. Non-Sworn Evaluation Review (Carrover from FY 14-15)	Board

**AUDITOR-CONTROLLER - AUDIT DIVISION
FISCAL YEAR 2015-16 AUDIT PLAN
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AUDIT DESCRIPTION		REGULATORY OR REQUESTING SOURCE FOR THE AUDIT
Sheriff (Manual Billed)		
180	Unincorporated Patrol Monitoring Review	Board
181	Sheriff's Requests	Department
Special Funds/Special Districts (Manual Billed)		
182	Special District Audits - Government Code 26909	State Code
Treasurer and Tax Collector (NCC General Fund)		
183	WO #7-97B TTC Redemption F/C Audit	Department
Treasurer and Tax Collector - Interest (Revenue)		
184	County Treasury Annual Audit and Quarterly Reviews	State Code
185	County Treasury Cash Counts	State Code
Unallocated (Board PFU)		
186	Board Requests and Special Investigations	Board
187	MLK-LA Healthcare County Funding Review	Board
County-wide (Non-Billed)		
188	ICCP Monitoring, Follow-up and Technical Assistance	County Code
189	Countywide Contracting Class	A-C Miscellaneous
190	E-Commerce Readiness Group	Board Policy
191	Telework Program	Auditor-Controller